

1 AN ACT in relation to taxes.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Illinois Income Tax Act is amended by
5 changing Section 917 as follows:

6 (35 ILCS 5/917) (from Ch. 120, par. 9-917)

7 Sec. 917. Confidentiality and information sharing.

8 (a) Confidentiality. Except as provided in this Section,
9 all information received by the Department from returns filed
10 under this Act, or from any investigation conducted under the
11 provisions of this Act, shall be confidential, except for
12 official purposes within the Department, pursuant to Section
13 2.5 of the Tax Collection Suit Act, or pursuant to official
14 procedures for collection of any State tax or pursuant to an
15 investigation or audit by the Illinois State Scholarship
16 Commission of a delinquent student loan or monetary award or
17 enforcement of any civil or criminal penalty or sanction
18 imposed by this Act or by another statute imposing a State
19 tax, and any person who divulges any such information in any
20 manner, except for such purposes and pursuant to order of the
21 Director or in accordance with a proper judicial order, shall
22 be guilty of a Class A misdemeanor. However, the provisions
23 of this paragraph are not applicable to information furnished
24 to a licensed attorney representing the taxpayer where an
25 appeal or a protest has been filed on behalf of the taxpayer.

26 (b) Public information. Nothing contained in this Act
27 shall prevent the Director from publishing or making
28 available to the public the names and addresses of persons
29 filing returns under this Act, or from publishing or making
30 available reasonable statistics concerning the operation of
31 the tax wherein the contents of returns are grouped into

1 aggregates in such a way that the information contained in
2 any individual return shall not be disclosed.

3 (c) Governmental agencies. The Director may make
4 available to the Secretary of the Treasury of the United
5 States or his delegate, or the proper officer or his delegate
6 of any other state imposing a tax upon or measured by income,
7 for exclusively official purposes, information received by
8 the Department in the administration of this Act, but such
9 permission shall be granted only if the United States or such
10 other state, as the case may be, grants the Department
11 substantially similar privileges. The Director may exchange
12 information with the Illinois Department of Public Aid and
13 the Department of Human Services (acting as successor to the
14 Department of Public Aid under the Department of Human
15 Services Act) for the purpose of verifying sources and
16 amounts of income and for other purposes directly connected
17 with the administration of this Act and the Illinois Public
18 Aid Code. The Director may exchange information with the
19 Director of the Department of Employment Security for the
20 purpose of verifying sources and amounts of income and for
21 other purposes directly connected with the administration of
22 this Act and Acts administered by the Department of
23 Employment Security. The Director may make available to the
24 Illinois Industrial Commission information regarding
25 employers for the purpose of verifying the insurance coverage
26 required under the Workers' Compensation Act and Workers'
27 Occupational Diseases Act.

28 The Director may make available to any State agency,
29 including the Illinois Supreme Court, which licenses persons
30 to engage in any occupation, information that a person
31 licensed by such agency has failed to file returns under this
32 Act or pay the tax, penalty and interest shown therein, or
33 has failed to pay any final assessment of tax, penalty or
34 interest due under this Act. The Director may also make

1 available to the Secretary of State information that a
2 corporation which has been issued a certificate of
3 incorporation by the Secretary of State has failed to file
4 returns under this Act or pay the tax, penalty and interest
5 shown therein, or has failed to pay any final assessment of
6 tax, penalty or interest due under this Act. An assessment is
7 final when all proceedings in court for review of such
8 assessment have terminated or the time for the taking thereof
9 has expired without such proceedings being instituted. For
10 taxable years ending on or after December 31, 1987, the
11 Director may make available to the Director or principal
12 officer of any Department of the State of Illinois,
13 information that a person employed by such Department has
14 failed to file returns under this Act or pay the tax, penalty
15 and interest shown therein. For purposes of this paragraph,
16 the word "Department" shall have the same meaning as provided
17 in Section 3 of the State Employees Group Insurance Act of
18 1971.

19 (d) The Director shall make available for public
20 inspection in the Department's principal office and for
21 publication, at cost, administrative decisions issued on or
22 after January 1, 1995. These decisions are to be made
23 available in a manner so that the following taxpayer
24 information is not disclosed:

25 (1) The names, addresses, and identification
26 numbers of the taxpayer, related entities, and employees.

27 (2) At the sole discretion of the Director, trade
28 secrets or other confidential information identified as
29 such by the taxpayer, no later than 30 days after receipt
30 of an administrative decision, by such means as the
31 Department shall provide by rule.

32 The Director shall determine the appropriate extent of
33 the deletions allowed in paragraph (2). In the event the
34 taxpayer does not submit deletions, the Director shall make

1 only the deletions specified in paragraph (1).

2 The Director shall make available for public inspection
3 and publication an administrative decision within 180 days
4 after the issuance of the administrative decision. The term
5 "administrative decision" has the same meaning as defined in
6 Section 3-101 of Article III of the Code of Civil Procedure.
7 Costs collected under this Section shall be paid into the Tax
8 Compliance and Administration Fund.

9 (e) Nothing contained in this Act shall prevent the
10 Director from divulging information to any person pursuant to
11 a request or authorization made by the taxpayer, by an
12 authorized representative of the taxpayer, or, in the case of
13 information related to a joint return, by the spouse filing
14 the joint return with the taxpayer.

15 (Source: P.A. 89-507, eff. 7-1-97; 90-491, eff. 1-1-98.)

16 Section 10. The Retailers' Occupation Tax Act is amended
17 by changing Section 11 as follows:

18 (35 ILCS 120/11) (from Ch. 120, par. 450)

19 Sec. 11. All information received by the Department from
20 returns filed under this Act, or from any investigation
21 conducted under this Act, shall be confidential, except for
22 official purposes or pursuant to Section 2.5 of the Tax
23 Collection Suit Act, and any person who divulges any such
24 information in any manner, except in accordance with a proper
25 judicial order or as otherwise provided by law, shall be
26 guilty of a Class B misdemeanor.

27 Nothing in this Act prevents the Director of Revenue from
28 publishing or making available to the public the names and
29 addresses of persons filing returns under this Act, or
30 reasonable statistics concerning the operation of the tax by
31 grouping the contents of returns so the information in any
32 individual return is not disclosed.

1 Nothing in this Act prevents the Director of Revenue from
2 divulging to the United States Government or the government
3 of any other state, or any village that does not levy any
4 real property taxes for village operations and that receives
5 more than 60% of its general corporate revenue from taxes
6 under the Use Tax Act, the Service Use Tax Act, the Service
7 Occupation Tax Act, and the Retailers' Occupation Tax Act, or
8 any officer or agency thereof, for exclusively official
9 purposes, information received by the Department in
10 administering this Act, provided that such other governmental
11 agency agrees to divulge requested tax information to the
12 Department.

13 The Department's furnishing of information derived from a
14 taxpayer's return or from an investigation conducted under
15 this Act to the surety on a taxpayer's bond that has been
16 furnished to the Department under this Act, either to provide
17 notice to such surety of its potential liability under the
18 bond or, in order to support the Department's demand for
19 payment from such surety under the bond, is an official
20 purpose within the meaning of this Section.

21 The furnishing upon request of information obtained by
22 the Department from returns filed under this Act or
23 investigations conducted under this Act to the Illinois
24 Liquor Control Commission for official use is deemed to be an
25 official purpose within the meaning of this Section.

26 Notice to a surety of potential liability shall not be
27 given unless the taxpayer has first been notified, not less
28 than 10 days prior thereto, of the Department's intent to so
29 notify the surety.

30 The furnishing upon request of the Auditor General, or
31 his authorized agents, for official use, of returns filed and
32 information related thereto under this Act is deemed to be an
33 official purpose within the meaning of this Section.

34 Where an appeal or a protest has been filed on behalf of

1 a taxpayer, the furnishing upon request of the attorney for
2 the taxpayer of returns filed by the taxpayer and information
3 related thereto under this Act is deemed to be an official
4 purpose within the meaning of this Section.

5 The furnishing of financial information to a home rule
6 unit that has imposed a tax similar to that imposed by this
7 Act pursuant to its home rule powers, or to any village that
8 does not levy any real property taxes for village operations
9 and that receives more than 60% of its general corporate
10 revenue from taxes under the Use Tax Act, the Service Use Tax
11 Act, the Service Occupation Tax Act, and the Retailers'
12 Occupation Tax Act, upon request of the Chief Executive
13 thereof, is an official purpose within the meaning of this
14 Section, provided the home rule unit or village that does
15 not levy any real property taxes for village operations and
16 that receives more than 60% of its general corporate revenue
17 from taxes under the Use Tax Act, the Service Use Tax Act,
18 the Service Occupation Tax Act, and the Retailers' Occupation
19 Tax Act agrees in writing to the requirements of this
20 Section.

21 For a village that does not levy any real property taxes
22 for village operations and that receives more than 60% of its
23 general corporate revenue from taxes under the Use Tax Act,
24 Service Use Tax Act, Service Occupation Tax Act, and
25 Retailers' Occupation Tax Act, the officers eligible to
26 receive information from the Department of Revenue under this
27 Section are the village manager and the chief financial
28 officer of the village.

29 Information so provided shall be subject to all
30 confidentiality provisions of this Section. The written
31 agreement shall provide for reciprocity, limitations on
32 access, disclosure, and procedures for requesting
33 information.

34 The Department may make available to the Board of

1 Trustees of any Metro East Mass Transit District information
2 contained on transaction reporting returns required to be
3 filed under Section 3 of this Act that report sales made
4 within the boundary of the taxing authority of that Metro
5 East Mass Transit District, as provided in Section 5.01 of
6 the Local Mass Transit District Act. The disclosure shall be
7 made pursuant to a written agreement between the Department
8 and the Board of Trustees of a Metro East Mass Transit
9 District, which is an official purpose within the meaning of
10 this Section. The written agreement between the Department
11 and the Board of Trustees of a Metro East Mass Transit
12 District shall provide for reciprocity, limitations on
13 access, disclosure, and procedures for requesting
14 information. Information so provided shall be subject to all
15 confidentiality provisions of this Section.

16 The Director may make available to any State agency,
17 including the Illinois Supreme Court, which licenses persons
18 to engage in any occupation, information that a person
19 licensed by such agency has failed to file returns under this
20 Act or pay the tax, penalty and interest shown therein, or
21 has failed to pay any final assessment of tax, penalty or
22 interest due under this Act. The Director may also make
23 available to the Secretary of State information that a
24 limited liability company, which has filed articles of
25 organization with the Secretary of State, or corporation
26 which has been issued a certificate of incorporation by the
27 Secretary of State has failed to file returns under this Act
28 or pay the tax, penalty and interest shown therein, or has
29 failed to pay any final assessment of tax, penalty or
30 interest due under this Act. An assessment is final when all
31 proceedings in court for review of such assessment have
32 terminated or the time for the taking thereof has expired
33 without such proceedings being instituted.

34 The Director shall make available for public inspection

1 in the Department's principal office and for publication, at
2 cost, administrative decisions issued on or after January 1,
3 1995. These decisions are to be made available in a manner
4 so that the following taxpayer information is not disclosed:

5 (1) The names, addresses, and identification
6 numbers of the taxpayer, related entities, and employees.

7 (2) At the sole discretion of the Director, trade
8 secrets or other confidential information identified as
9 such by the taxpayer, no later than 30 days after receipt
10 of an administrative decision, by such means as the
11 Department shall provide by rule.

12 The Director shall determine the appropriate extent of
13 the deletions allowed in paragraph (2). In the event the
14 taxpayer does not submit deletions, the Director shall make
15 only the deletions specified in paragraph (1).

16 The Director shall make available for public inspection
17 and publication an administrative decision within 180 days
18 after the issuance of the administrative decision. The term
19 "administrative decision" has the same meaning as defined in
20 Section 3-101 of Article III of the Code of Civil Procedure.
21 Costs collected under this Section shall be paid into the Tax
22 Compliance and Administration Fund.

23 Nothing contained in this Act shall prevent the Director
24 from divulging information to any person pursuant to a
25 request or authorization made by the taxpayer or by an
26 authorized representative of the taxpayer.

27 (Source: P.A. 90-491, eff. 1-1-98; 91-954, eff. 1-1-02.)

28 Section 15. The Cigarette Tax Act is amended by changing
29 Section 10b as follows:

30 (35 ILCS 130/10b) (from Ch. 120, par. 453.10b)

31 Sec. 10b. All information received by the Department
32 from returns filed under this Act, or from any investigation

1 conducted under this Act, shall be confidential, except for
2 official purposes or pursuant to Section 2.5 of the Tax
3 Collection Suit Act, and any person who divulges any such
4 information in any manner, except in accordance with a proper
5 judicial order or as otherwise provided by law, shall be
6 guilty of a Class A misdemeanor.

7 Nothing in this Act prevents the Director of Revenue from
8 publishing or making available to the public the names and
9 addresses of persons filing returns under this Act, or
10 reasonable statistics concerning the operation of the tax by
11 grouping the contents of returns so that the information in
12 any individual return is not disclosed.

13 Nothing in this Act prevents the Director of Revenue from
14 divulging to the United States Government or the government
15 of any other state, or any officer or agency thereof, for
16 exclusively official purposes, information received by the
17 Department in administering this Act, provided that such
18 other governmental agency agrees to divulge requested tax
19 information to the Department.

20 The furnishing upon request of the Auditor General, or
21 his authorized agents, for official use, of returns filed and
22 information related thereto under this Act is deemed to be an
23 official purpose within the meaning of this Section.

24 The furnishing of financial information to a home rule
25 unit with a population in excess of 2,000,000 that has
26 imposed a tax similar to that imposed by this Act under its
27 home rule powers, upon request of the Chief Executive of the
28 home rule unit, is an official purpose within the meaning of
29 this Section, provided the home rule unit agrees in writing
30 to the requirements of this Section. Information so provided
31 is subject to all confidentiality provisions of this Section.
32 The written agreement shall provide for reciprocity,
33 limitations on access, disclosure, and procedures for
34 requesting information.

1 The Director may make available to any State agency,
2 including the Illinois Supreme Court, which licenses persons
3 to engage in any occupation, information that a person
4 licensed by such agency has failed to file returns under this
5 Act or pay the tax, penalty and interest shown therein, or
6 has failed to pay any final assessment of tax, penalty or
7 interest due under this Act. An assessment is final when all
8 proceedings in court for review of such assessment have
9 terminated or the time for the taking thereof has expired
10 without such proceedings being instituted.

11 The Director shall make available for public inspection
12 in the Department's principal office and for publication, at
13 cost, administrative decisions issued on or after January 1,
14 1995. These decisions are to be made available in a manner so
15 that the following taxpayer information is not disclosed:

16 (1) The names, addresses, and identification
17 numbers of the taxpayer, related entities, and employees.

18 (2) At the sole discretion of the Director, trade
19 secrets or other confidential information identified as
20 such by the taxpayer, no later than 30 days after receipt
21 of an administrative decision, by such means as the
22 Department shall provide by rule.

23 The Director shall determine the appropriate extent of
24 the deletions allowed in paragraph (2). In the event the
25 taxpayer does not submit deletions, the Director shall make
26 only the deletions specified in paragraph (1).

27 The Director shall make available for public inspection
28 and publication an administrative decision within 180 days
29 after the issuance of the administrative decision. The term
30 "administrative decision" has the same meaning as defined in
31 Section 3-101 of Article III of the Code of Civil Procedure.
32 Costs collected under this Section shall be paid into the Tax
33 Compliance and Administration Fund.

34 Nothing contained in this Act shall prevent the Director

1 from divulging information to any person pursuant to a
2 request or authorization made by the taxpayer or by an
3 authorized representative of the taxpayer.

4 (Source: P.A. 90-491, eff. 1-1-98.)

5 Section 20. The Cigarette Use Tax Act is amended by
6 changing Section 20 as follows:

7 (35 ILCS 135/20) (from Ch. 120, par. 453.50)

8 Sec. 20. All information received by the Department
9 from returns filed under this Act, or from any investigation
10 conducted under this Act, shall be confidential, except for
11 official purposes or pursuant to Section 2.5 of the Tax
12 Collection Suit Act, and any person who divulges any such
13 information in any manner, except in accordance with a proper
14 judicial order or as otherwise provided by law, shall be
15 guilty of a Class A misdemeanor.

16 Nothing in this Act prevents the Director of Revenue from
17 publishing or making available to the public the names and
18 addresses of persons filing returns under this Act, or
19 reasonable statistics concerning the operation of the tax by
20 grouping the contents of returns so that the information in
21 any individual return is not disclosed.

22 Nothing in this Act prevents the Director of Revenue from
23 divulging to the United States Government or the government
24 of any other state, or any officer or agency thereof, for
25 exclusively official purposes, information received by the
26 Department in administering this Act, provided that such
27 other governmental agency agrees to divulge requested tax
28 information to the Department.

29 The furnishing upon request of the Auditor General, or
30 his authorized agents, for official use, of returns filed and
31 information related thereto under this Act is deemed to be an
32 official purpose within the meaning of this Section.

1 The furnishing of financial information to a home rule
2 unit with a population in excess of 2,000,000 that has
3 imposed a tax similar to that imposed by this Act under its
4 home rule powers, upon request of the Chief Executive of the
5 home rule unit, is an official purpose within the meaning of
6 this Section, provided the home rule unit agrees in writing
7 to the requirements of this Section. Information so provided
8 is subject to all confidentiality provisions of this Section.
9 The written agreement shall provide for reciprocity,
10 limitations on access, disclosure, and procedures for
11 requesting information.

12 The Director may make available to any State agency,
13 including the Illinois Supreme Court, which licenses persons
14 to engage in any occupation, information that a person
15 licensed by such agency has failed to file returns under this
16 Act or pay the tax, penalty and interest shown therein, or
17 has failed to pay any final assessment of tax, penalty or
18 interest due under this Act. An assessment is final when all
19 proceedings in court for review of such assessment have
20 terminated or the time for the taking thereof has expired
21 without such proceedings being instituted.

22 The Director shall make available for public inspection
23 in the Department's principal office and for publication, at
24 cost, administrative decisions issued on or after January 1,
25 1995. These decisions are to be made available in a manner so
26 that the following taxpayer information is not disclosed:

27 (1) The names, addresses, and identification
28 numbers of the taxpayer, related entities, and employees.

29 (2) At the sole discretion of the Director, trade
30 secrets or other confidential information identified as
31 such by the taxpayer, no later than 30 days after receipt
32 of an administrative decision, by such means as the
33 Department shall provide by rule.

34 The Director shall determine the appropriate extent of

1 the deletions allowed in paragraph (2). In the event the
2 taxpayer does not submit deletions, the Director shall make
3 only the deletions specified in paragraph (1).

4 The Director shall make available for public inspection
5 and publication an administrative decision within 180 days
6 after the issuance of the administrative decision. The term
7 "administrative decision" has the same meaning as defined in
8 Section 3-101 of Article III of the Code of Civil Procedure.
9 Costs collected under this Section shall be paid into the Tax
10 Compliance and Administration Fund.

11 Nothing contained in this Act shall prevent the Director
12 from divulging information to any person pursuant to a
13 request or authorization made by the taxpayer or by an
14 authorized representative of the taxpayer.

15 (Source: P.A. 90-491, eff. 1-1-98.)

16 Section 25. The Property Tax Code is amended by changing
17 Section 15-172 as follows:

18 (35 ILCS 200/15-172)

19 Sec. 15-172. Senior Citizens Assessment Freeze Homestead
20 Exemption.

21 (a) This Section may be cited as the Senior Citizens
22 Assessment Freeze Homestead Exemption.

23 (b) As used in this Section:

24 "Applicant" means an individual who has filed an
25 application under this Section.

26 "Base amount" means the base year equalized assessed
27 value of the residence plus the first year's equalized
28 assessed value of any added improvements which increased the
29 assessed value of the residence after the base year.

30 "Base year" means the taxable year prior to the taxable
31 year for which the applicant first qualifies and applies for
32 the exemption provided that in the prior taxable year the

1 property was improved with a permanent structure that was
2 occupied as a residence by the applicant who was liable for
3 paying real property taxes on the property and who was either
4 (i) an owner of record of the property or had legal or
5 equitable interest in the property as evidenced by a written
6 instrument or (ii) had a legal or equitable interest as a
7 lessee in the parcel of property that was single family
8 residence. If in any subsequent taxable year for which the
9 applicant applies and qualifies for the exemption the
10 equalized assessed value of the residence is less than the
11 equalized assessed value in the existing base year (provided
12 that such equalized assessed value is not based on an
13 assessed value that results from a temporary irregularity in
14 the property that reduces the assessed value for one or more
15 taxable years), then that subsequent taxable year shall
16 become the base year until a new base year is established
17 under the terms of this paragraph. For taxable year 1999
18 only, the Chief County Assessment Officer shall review (i)
19 all taxable years for which the applicant applied and
20 qualified for the exemption and (ii) the existing base year.
21 The assessment officer shall select as the new base year the
22 year with the lowest equalized assessed value. An equalized
23 assessed value that is based on an assessed value that
24 results from a temporary irregularity in the property that
25 reduces the assessed value for one or more taxable years
26 shall not be considered the lowest equalized assessed value.
27 The selected year shall be the base year for taxable year
28 1999 and thereafter until a new base year is established
29 under the terms of this paragraph.

30 "Chief County Assessment Officer" means the County
31 Assessor or Supervisor of Assessments of the county in which
32 the property is located.

33 "Equalized assessed value" means the assessed value as
34 equalized by the Illinois Department of Revenue.

1 "Household" means the applicant, the spouse of the
2 applicant, and all persons using the residence of the
3 applicant as their principal place of residence.

4 "Household income" means the combined income of the
5 members of a household for the calendar year preceding the
6 taxable year.

7 "Income" has the same meaning as provided in Section 3.07
8 of the Senior Citizens and Disabled Persons Property Tax
9 Relief and Pharmaceutical Assistance Act, except that,
10 beginning in assessment year 2001, "income" does not include
11 veteran's benefits.

12 "Internal Revenue Code of 1986" means the United States
13 Internal Revenue Code of 1986 or any successor law or laws
14 relating to federal income taxes in effect for the year
15 preceding the taxable year.

16 "Life care facility that qualifies as a cooperative"
17 means a facility as defined in Section 2 of the Life Care
18 Facilities Act.

19 "Residence" means the principal dwelling place and
20 appurtenant structures used for residential purposes in this
21 State occupied on January 1 of the taxable year by a
22 household and so much of the surrounding land, constituting
23 the parcel upon which the dwelling place is situated, as is
24 used for residential purposes. If the Chief County Assessment
25 Officer has established a specific legal description for a
26 portion of property constituting the residence, then that
27 portion of property shall be deemed the residence for the
28 purposes of this Section.

29 "Taxable year" means the calendar year during which ad
30 valorem property taxes payable in the next succeeding year
31 are levied.

32 (c) Beginning in taxable year 1994, a senior citizens
33 assessment freeze homestead exemption is granted for real
34 property that is improved with a permanent structure that is

1 occupied as a residence by an applicant who (i) is 65 years
2 of age or older during the taxable year, (ii) has a household
3 income of \$35,000 or less prior to taxable year 1999 or
4 \$40,000 or less in taxable year 1999 and thereafter, (iii) is
5 liable for paying real property taxes on the property, and
6 (iv) is an owner of record of the property or has a legal or
7 equitable interest in the property as evidenced by a written
8 instrument. This homestead exemption shall also apply to a
9 leasehold interest in a parcel of property improved with a
10 permanent structure that is a single family residence that is
11 occupied as a residence by a person who (i) is 65 years of
12 age or older during the taxable year, (ii) has a household
13 income of \$35,000 or less prior to taxable year 1999 or
14 \$40,000 or less in taxable year 1999 and thereafter, (iii)
15 has a legal or equitable ownership interest in the property
16 as lessee, and (iv) is liable for the payment of real
17 property taxes on that property.

18 The amount of this exemption shall be the equalized
19 assessed value of the residence in the taxable year for which
20 application is made minus the base amount.

21 When the applicant is a surviving spouse of an applicant
22 for a prior year for the same residence for which an
23 exemption under this Section has been granted, the base year
24 and base amount for that residence are the same as for the
25 applicant for the prior year.

26 Each year at the time the assessment books are certified
27 to the County Clerk, the Board of Review or Board of Appeals
28 shall give to the County Clerk a list of the assessed values
29 of improvements on each parcel qualifying for this exemption
30 that were added after the base year for this parcel and that
31 increased the assessed value of the property.

32 In the case of land improved with an apartment building
33 owned and operated as a cooperative or a building that is a
34 life care facility that qualifies as a cooperative, the

1 maximum reduction from the equalized assessed value of the
2 property is limited to the sum of the reductions calculated
3 for each unit occupied as a residence by a person or persons
4 65 years of age or older with a household income of \$35,000
5 or less prior to taxable year 1999 or \$40,000 or less in
6 taxable year 1999 and thereafter who is liable, by contract
7 with the owner or owners of record, for paying real property
8 taxes on the property and who is an owner of record of a
9 legal or equitable interest in the cooperative apartment
10 building, other than a leasehold interest. In the instance of
11 a cooperative where a homestead exemption has been granted
12 under this Section, the cooperative association or its
13 management firm shall credit the savings resulting from that
14 exemption only to the apportioned tax liability of the owner
15 who qualified for the exemption. Any person who willfully
16 refuses to credit that savings to an owner who qualifies for
17 the exemption is guilty of a Class B misdemeanor.

18 When a homestead exemption has been granted under this
19 Section and an applicant then becomes a resident of a
20 facility licensed under the Nursing Home Care Act, the
21 exemption shall be granted in subsequent years so long as the
22 residence (i) continues to be occupied by the qualified
23 applicant's spouse or (ii) if remaining unoccupied, is still
24 owned by the qualified applicant for the homestead exemption.

25 Beginning January 1, 1997, when an individual dies who
26 would have qualified for an exemption under this Section, and
27 the surviving spouse does not independently qualify for this
28 exemption because of age, the exemption under this Section
29 shall be granted to the surviving spouse for the taxable year
30 preceding and the taxable year of the death, provided that,
31 except for age, the surviving spouse meets all other
32 qualifications for the granting of this exemption for those
33 years.

34 When married persons maintain separate residences, the

1 exemption provided for in this Section may be claimed by only
2 one of such persons and for only one residence.

3 For taxable year 1994 only, in counties having less than
4 3,000,000 inhabitants, to receive the exemption, a person
5 shall submit an application by February 15, 1995 to the Chief
6 County Assessment Officer of the county in which the property
7 is located. In counties having 3,000,000 or more
8 inhabitants, for taxable year 1994 and all subsequent taxable
9 years, to receive the exemption, a person may submit an
10 application to the Chief County Assessment Officer of the
11 county in which the property is located during such period as
12 may be specified by the Chief County Assessment Officer. The
13 Chief County Assessment Officer in counties of 3,000,000 or
14 more inhabitants shall annually give notice of the
15 application period by mail or by publication. In counties
16 having less than 3,000,000 inhabitants, beginning with
17 taxable year 1995 and thereafter, to receive the exemption, a
18 person shall submit an application by July 1 of each taxable
19 year to the Chief County Assessment Officer of the county in
20 which the property is located. A county may, by ordinance,
21 establish a date for submission of applications that is
22 different than July 1. The applicant shall submit with the
23 application an affidavit of the applicant's total household
24 income, age, marital status (and if married the name and
25 address of the applicant's spouse, if known), and principal
26 dwelling place of members of the household on January 1 of
27 the taxable year. The Department shall establish, by rule, a
28 method for verifying the accuracy of affidavits filed by
29 applicants under this Section. The applications shall be
30 clearly marked as applications for the Senior Citizens
31 Assessment Freeze Homestead Exemption.

32 Notwithstanding any other provision to the contrary, in
33 counties having fewer than 3,000,000 inhabitants, if an
34 applicant fails to file the application required by this

1 Section in a timely manner and this failure to file is due to
2 a mental or physical condition sufficiently severe so as to
3 render the applicant incapable of filing the application in a
4 timely manner, the Chief County Assessment Officer may extend
5 the filing deadline for a period of 30 days after the
6 applicant regains the capability to file the application, but
7 in no case may the filing deadline be extended beyond 3
8 months of the original filing deadline. In order to receive
9 the extension provided in this paragraph, the applicant shall
10 provide the Chief County Assessment Officer with a signed
11 statement from the applicant's physician stating the nature
12 and extent of the condition, that, in the physician's
13 opinion, the condition was so severe that it rendered the
14 applicant incapable of filing the application in a timely
15 manner, and the date on which the applicant regained the
16 capability to file the application.

17 Beginning January 1, 1998, notwithstanding any other
18 provision to the contrary, in counties having fewer than
19 3,000,000 inhabitants, if an applicant fails to file the
20 application required by this Section in a timely manner and
21 this failure to file is due to a mental or physical condition
22 sufficiently severe so as to render the applicant incapable
23 of filing the application in a timely manner, the Chief
24 County Assessment Officer may extend the filing deadline for
25 a period of 3 months. In order to receive the extension
26 provided in this paragraph, the applicant shall provide the
27 Chief County Assessment Officer with a signed statement from
28 the applicant's physician stating the nature and extent of
29 the condition, and that, in the physician's opinion, the
30 condition was so severe that it rendered the applicant
31 incapable of filing the application in a timely manner.

32 In counties having less than 3,000,000 inhabitants, if an
33 applicant was denied an exemption in taxable year 1994 and
34 the denial occurred due to an error on the part of an

1 assessment official, or his or her agent or employee, then
2 beginning in taxable year 1997 the applicant's base year, for
3 purposes of determining the amount of the exemption, shall be
4 1993 rather than 1994. In addition, in taxable year 1997, the
5 applicant's exemption shall also include an amount equal to
6 (i) the amount of any exemption denied to the applicant in
7 taxable year 1995 as a result of using 1994, rather than
8 1993, as the base year, (ii) the amount of any exemption
9 denied to the applicant in taxable year 1996 as a result of
10 using 1994, rather than 1993, as the base year, and (iii) the
11 amount of the exemption erroneously denied for taxable year
12 1994.

13 For purposes of this Section, a person who will be 65
14 years of age during the current taxable year shall be
15 eligible to apply for the homestead exemption during that
16 taxable year. Application shall be made during the
17 application period in effect for the county of his or her
18 residence.

19 The Chief County Assessment Officer may determine the
20 eligibility of a life care facility that qualifies as a
21 cooperative to receive the benefits provided by this Section
22 by use of an affidavit, application, visual inspection,
23 questionnaire, or other reasonable method in order to insure
24 that the tax savings resulting from the exemption are
25 credited by the management firm to the apportioned tax
26 liability of each qualifying resident. The Chief County
27 Assessment Officer may request reasonable proof that the
28 management firm has so credited that exemption.

29 Except as provided in this Section, all information
30 received by the chief county assessment officer or the
31 Department from applications filed under this Section, or
32 from any investigation conducted under the provisions of this
33 Section, shall be confidential, except for official purposes
34 or pursuant to Section 2.5 of the Tax Collection Suit Act

1 ~~pursuant to official procedures for collection of any State~~
2 ~~or local tax~~ or enforcement of any civil or criminal penalty
3 or sanction imposed by this Act or by any statute or
4 ordinance imposing a State or local tax. Any person who
5 divulges any such information in any manner, except in
6 accordance with a proper judicial order, is guilty of a Class
7 A misdemeanor.

8 Nothing contained in this Section shall prevent the
9 Director or chief county assessment officer from publishing
10 or making available reasonable statistics concerning the
11 operation of the exemption contained in this Section in which
12 the contents of claims are grouped into aggregates in such a
13 way that information contained in any individual claim shall
14 not be disclosed.

15 (d) Each Chief County Assessment Officer shall annually
16 publish a notice of availability of the exemption provided
17 under this Section. The notice shall be published at least
18 60 days but no more than 75 days prior to the date on which
19 the application must be submitted to the Chief County
20 Assessment Officer of the county in which the property is
21 located. The notice shall appear in a newspaper of general
22 circulation in the county.

23 (Source: P.A. 90-14, eff. 7-1-97; 90-204, eff. 7-25-97;
24 90-523, eff. 11-13-97; 90-524, eff. 1-1-98; 90-531, eff.
25 1-1-98; 90-655, eff. 7-30-98; 91-45, eff. 6-30-99; 91-56,
26 eff. 6-30-99; 91-819, eff. 6-13-00.)

27 Section 30. The Illinois Estate and Generation-Skipping
28 Transfer Tax Act is amended by changing Section 6 as follows:

29 (35 ILCS 405/6) (from Ch. 120, par. 405A-6)
30 Sec. 6. Returns and payments.

31 (a) Due Dates. The Illinois transfer tax shall be paid
32 and the Illinois transfer tax return shall be filed on the

1 due date or dates, respectively, including extensions, for
2 paying the related federal transfer tax and filing the
3 related federal return.

4 (b) Installment payments and deferral. In the event
5 that any portion of the federal transfer tax is deferred or
6 to be paid in installments under the provisions of the
7 Internal Revenue Code, the portion of the Illinois transfer
8 tax which is subject to deferral or payable in installments
9 shall be determined by multiplying the Illinois transfer tax
10 by a fraction, the numerator of which is the gross value of
11 the assets included in the transferred property having a tax
12 situs in this State and which give rise to the deferred or
13 installment payment under the Internal Revenue Code, and the
14 denominator of which is the gross value of all assets
15 included in the transferred property having a tax situs in
16 this State. Deferred payments and installment payments, with
17 interest, shall be paid at the same time and in the same
18 manner as payments of the federal transfer tax are required
19 to be made under the applicable Sections of the Internal
20 Revenue Code, provided that the rate of interest on unpaid
21 amounts of Illinois transfer tax shall be determined under
22 this Act. Acceleration of payment under this Section shall
23 occur under the same circumstances and in the same manner as
24 provided in the Internal Revenue Code.

25 (c) Who shall file and pay. The Illinois transfer tax
26 return (including any supplemental or amended return) shall
27 be filed, and the Illinois transfer tax (including any
28 additional tax that may become due) shall be paid by the same
29 person or persons, respectively, who are required to pay the
30 related federal transfer tax and file the related federal
31 return.

32 (d) Where to file return. The executed Illinois
33 transfer tax return shall be filed with the Attorney General.
34 In addition, a copy of the Illinois transfer tax return shall

1 be filed with the county treasurer to whom the Illinois
2 transfer tax is paid, determined under subsection (e) of this
3 Section.

4 (e) Where to pay tax. The Illinois transfer tax shall
5 be paid to the treasurer of the county determined under the
6 following rules:

7 (1) Illinois Estate Tax. The Illinois estate tax
8 shall be paid to the treasurer of the county in which the
9 decedent was a resident on the date of the decedent's
10 death or, if the decedent was not a resident of this
11 State on the date of death, the county in which the
12 greater part, by gross value, of the transferred property
13 with a tax situs in this State is located.

14 (2) Illinois Generation-Skipping Transfer Tax. The
15 Illinois generation-skipping transfer tax involving
16 transferred property from or in a resident trust shall be
17 paid to the county treasurer for the county in which the
18 grantor resided at the time the trust became irrevocable
19 (in the case of an inter vivos trust) or the county in
20 which the decedent resided at death (in the case of a
21 trust created by the will of a decedent). In the case of
22 an Illinois generation-skipping transfer tax involving
23 transferred property from or in a non-resident trust, the
24 Illinois generation-skipping transfer tax shall be paid
25 to the county treasurer for the county in which the
26 greater part, by gross value, of the transferred property
27 with a tax situs in this State is located.

28 (f) Forms; confidentiality. The Illinois transfer tax
29 return shall be in all respects in the manner and form
30 prescribed by the regulations of the Attorney General. At
31 the same time the Illinois transfer tax return is filed, the
32 person required to file shall also file with the Attorney
33 General a copy of the related federal return. The Illinois
34 transfer tax return and the copy of the federal return filed

1 with the Attorney General or any county treasurer shall be
2 confidential, and the Attorney General, each county treasurer
3 and all of their assistants or employees are prohibited from
4 divulging in any manner any of the contents of those returns,
5 except only in a proceeding instituted under the provisions
6 of this Act or pursuant to Section 2.5 of the Tax Collection
7 Suit Act.

8 (g) County Treasurer shall accept payment. No county
9 treasurer shall refuse to accept payment of any amount due
10 under this Act on the grounds that the county treasurer has
11 not yet received a copy of the appropriate Illinois transfer
12 tax return.

13 (Source: P.A. 86-737.)

14 Section 35. The Messages Tax Act is amended by changing
15 Section 11 as follows:

16 (35 ILCS 610/11) (from Ch. 120, par. 467.11)

17 Sec. 11. All information received by the Department from
18 returns filed under this Act, or from any investigations
19 conducted under this Act, shall be confidential, except for
20 official purposes or pursuant to Section 2.5 of the Tax
21 Collection Suit Act, and any person who divulges any such
22 information in any manner, except in accordance with a proper
23 judicial order or as otherwise provided by law, shall be
24 guilty of a Class B misdemeanor.

25 Provided, that nothing contained in this Act shall
26 prevent the Director from publishing or making available to
27 the public the names and addresses of taxpayers filing
28 returns under this Act, or from publishing or making
29 available reasonable statistics concerning the operation of
30 the tax wherein the contents of returns are grouped into
31 aggregates in such a way that the information contained in
32 any individual return shall not be disclosed.

1 And provided, that nothing contained in this Act shall
2 prevent the Director from making available to the United
3 States Government or any officer or agency thereof, for
4 exclusively official purposes, information received by the
5 Department in the administration of this Act.

6 The furnishing upon request of the Auditor General, or
7 his authorized agents, for official use, of returns filed and
8 information related thereto under this Act is deemed to be an
9 official purpose within the meaning of this Section.

10 The Director may make available to any State agency,
11 including the Illinois Supreme Court, which licenses persons
12 to engage in any occupation, information that a person
13 licensed by such agency has failed to file returns under this
14 Act or pay the tax, penalty and interest shown therein, or
15 has failed to pay any final assessment of tax, penalty or
16 interest due under this Act. An assessment is final when all
17 proceedings in court for review of such assessment have
18 terminated or the time for the taking thereof has expired
19 without such proceedings being instituted.

20 The Director shall make available for public inspection
21 in the Department's principal office and for publication, at
22 cost, administrative decisions issued on or after January 1,
23 1995. These decisions are to be made available in a manner so
24 that the following taxpayer information is not disclosed:

25 (1) The names, addresses, and identification
26 numbers of the taxpayer, related entities, and employees.

27 (2) At the sole discretion of the Director, trade
28 secrets or other confidential information identified as
29 such by the taxpayer, no later than 30 days after receipt
30 of an administrative decision, by such means as the
31 Department shall provide by rule.

32 The Director shall determine the appropriate extent of
33 the deletions allowed in paragraph (2). In the event the
34 taxpayer does not submit deletions, the Director shall make

1 only the deletions specified in paragraph (1).

2 The Director shall make available for public inspection
3 and publication an administrative decision within 180 days
4 after the issuance of the administrative decision. The term
5 "administrative decision" has the same meaning as defined in
6 Section 3-101 of Article III of the Code of Civil Procedure.
7 Costs collected under this Section shall be paid into the Tax
8 Compliance and Administration Fund.

9 Nothing contained in this Act shall prevent the Director
10 from divulging information to any person pursuant to a
11 request or authorization made by the taxpayer or by an
12 authorized representative of the taxpayer.

13 (Source: P.A. 90-491, eff. 1-1-98.)

14 Section 40. The Gas Revenue Tax Act is amended by
15 changing Section 11 as follows:

16 (35 ILCS 615/11) (from Ch. 120, par. 467.26)

17 Sec. 11. All information received by the Department from
18 returns filed under this Act, or from any investigations
19 conducted under this Act, shall be confidential, except for
20 official purposes or pursuant to Section 2.5 of the Tax
21 Collection Suit Act, and any person who divulges any such
22 information in any manner, except in accordance with a proper
23 judicial order or as otherwise provided by law, shall be
24 guilty of a Class B misdemeanor.

25 Provided, that nothing contained in this Act shall
26 prevent the Director from publishing or making available to
27 the public the names and addresses of taxpayers filing
28 returns under this Act, or from publishing or making
29 available reasonable statistics concerning the operation of
30 the tax wherein the contents of returns are grouped into
31 aggregates in such a way that the information contained in
32 any individual return shall not be disclosed.

1 And provided, that nothing contained in this Act shall
2 prevent the Director from making available to the United
3 States Government or any officer or agency thereof, for
4 exclusively official purposes, information received by the
5 Department in the administration of this Act.

6 The furnishing upon request of the Auditor General, or
7 his authorized agents, for official use, of returns filed and
8 information related thereto under this Act is deemed to be an
9 official purpose within the meaning of this Section.

10 The Director may make available to any State agency,
11 including the Illinois Supreme Court, which licenses persons
12 to engage in any occupation, information that a person
13 licensed by such agency has failed to file returns under this
14 Act or pay the tax, penalty and interest shown therein, or
15 has failed to pay any final assessment of tax, penalty or
16 interest due under this Act. An assessment is final when all
17 proceedings in court for review of such assessment have
18 terminated or the time for the taking thereof has expired
19 without such proceedings being instituted.

20 The Director shall make available for public inspection
21 in the Department's principal office and for publication, at
22 cost, administrative decisions issued on or after January 1,
23 1995. These decisions are to be made available in a manner so
24 that the following taxpayer information is not disclosed:

25 (1) The names, addresses, and identification
26 numbers of the taxpayer, related entities, and employees.

27 (2) At the sole discretion of the Director, trade
28 secrets or other confidential information identified as
29 such by the taxpayer, no later than 30 days after receipt
30 of an administrative decision, by such means as the
31 Department shall provide by rule.

32 The Director shall determine the appropriate extent of
33 the deletions allowed in paragraph (2). In the event the
34 taxpayer does not submit deletions, the Director shall make

1 only the deletions specified in paragraph (1).

2 The Director shall make available for public inspection
3 and publication an administrative decision within 180 days
4 after the issuance of the administrative decision. The term
5 "administrative decision" has the same meaning as defined in
6 Section 3-101 of Article III of the Code of Civil Procedure.
7 Costs collected under this Section shall be paid into the Tax
8 Compliance and Administration Fund.

9 Nothing contained in this Act shall prevent the Director
10 from divulging information to any person pursuant to a
11 request or authorization made by the taxpayer or by an
12 authorized representative of the taxpayer.

13 (Source: P.A. 90-491, eff. 1-1-98.)

14 Section 45. The Public Utilities Revenue Act is amended
15 by changing Section 11 as follows:

16 (35 ILCS 620/11) (from Ch. 120, par. 478)

17 Sec. 11. All information received by the Department from
18 returns filed under this Act, or from any investigations
19 conducted under this Act, shall be confidential, except for
20 official purposes or pursuant to Section 2.5 of the Tax
21 Collection Suit Act, and any person who divulges any such
22 information in any manner, except in accordance with a proper
23 judicial order or as otherwise provided by law, shall be
24 guilty of a Class B misdemeanor.

25 Provided, that nothing contained in this Act shall
26 prevent the Director from publishing or making available to
27 the public the names and addresses of taxpayers filing
28 returns under this Act, or from publishing or making
29 available reasonable statistics concerning the operation of
30 the tax wherein the contents of returns are grouped into
31 aggregates in such a way that the information contained in
32 any individual return shall not be disclosed.

1 And provided, that nothing contained in this Act shall
2 prevent the Director from making available to the United
3 States Government or any officer or agency thereof, for
4 exclusively official purposes, information received by the
5 Department in the administration of this Act.

6 The furnishing upon request of the Auditor General, or
7 his authorized agents, for official use, of returns filed and
8 information related thereto under this Act is deemed to be an
9 official purpose within the meaning of this Section.

10 The Director may make available to any State agency,
11 including the Illinois Supreme Court, which licenses persons
12 to engage in any occupation, information that a person
13 licensed by such agency has failed to file returns under this
14 Act or pay the tax, penalty and interest shown therein, or
15 has failed to pay any final assessment of tax, penalty or
16 interest due under this Act. An assessment is final when all
17 proceedings in court for review of such assessment have
18 terminated or the time for the taking thereof has expired
19 without such proceedings being instituted.

20 The Director shall make available for public inspection
21 in the Department's principal office and for publication, at
22 cost, administrative decisions issued on or after January 1,
23 1995. These decisions are to be made available in a manner so
24 that the following taxpayer information is not disclosed:

25 (1) The names, addresses, and identification
26 numbers of the taxpayer, related entities, and employees.

27 (2) At the sole discretion of the Director, trade
28 secrets or other confidential information identified as
29 such by the taxpayer, no later than 30 days after receipt
30 of an administrative decision, by such means as the
31 Department shall provide by rule.

32 The Director shall determine the appropriate extent of
33 the deletions allowed in paragraph (2). In the event the
34 taxpayer does not submit deletions, the Director shall make

1 only the deletions specified in paragraph (1).

2 The Director shall make available for public inspection
3 and publication an administrative decision within 180 days
4 after the issuance of the administrative decision. The term
5 "administrative decision" has the same meaning as defined in
6 Section 3-101 of Article III of the Code of Civil Procedure.
7 Costs collected under this Section shall be paid into the Tax
8 Compliance and Administration Fund.

9 Nothing contained in this Act shall prevent the Director
10 from divulging information to any person pursuant to a
11 request or authorization made by the taxpayer or by an
12 authorized representative of the taxpayer.

13 (Source: P.A. 90-491, eff. 1-1-98.)

14 Section 50. The Water Company Invested Capital Tax Act
15 is amended by changing Section 11 as follows:

16 (35 ILCS 625/11) (from Ch. 120, par. 1421)

17 Sec. 11. All information received by the Department from
18 returns filed under this Act, or from any investigations
19 conducted under this Act, shall be confidential, except for
20 official purposes or pursuant to Section 2.5 of the Tax
21 Collection Suit Act, and any person who divulges any such
22 information in any manner, except in accordance with a proper
23 judicial order or as otherwise provided by law, shall be
24 guilty of a Class B misdemeanor.

25 Nothing contained in this Act shall prevent the Director
26 from publishing or making available to the public the names
27 and addresses of taxpayers filing returns under this Act, or
28 from publishing or making available reasonable statistics
29 concerning the operation of the tax wherein the contents of
30 returns are grouped into aggregates in such a way that the
31 information contained in any individual return shall not be
32 disclosed.

1 Nothing contained in this Act shall prevent the Director
2 from making available to the United States Government or any
3 officer or agency thereof, for exclusively official purposes,
4 information received by the Department in the administration
5 of this Act.

6 The furnishing upon request of the Auditor General, or
7 his authorized agents, for official use, of returns filed and
8 information related thereto under this Act is deemed to be an
9 official purpose within the meaning of this Section.

10 The Director may make available to any State agency,
11 including the Illinois Supreme Court, which licenses persons
12 to engage in any occupation, information that a person
13 licensed by such agency has failed to file returns under this
14 Act or pay the tax, penalty and interest shown therein, or
15 has failed to pay any final assessment of tax, penalty or
16 interest due under this Act. An assessment is final when all
17 proceedings in court for review of such assessment have
18 terminated or the time for the taking thereof has expired
19 without such proceedings being instituted.

20 Nothing contained in this Act shall prevent the Director
21 from divulging information to any person pursuant to a
22 request or authorization made by the taxpayer or by an
23 authorized representative of the taxpayer.

24 (Source: P.A. 90-491, eff. 1-1-98.)

25 Section 55. The Telecommunications Excise Tax Act is
26 amended by changing Section 15 as follows:

27 (35 ILCS 630/15) (from Ch. 120, par. 2015)

28 Sec. 15. Confidential information. All information
29 received by the Department from returns filed under this
30 Article, or from any investigations conducted under this
31 Article, shall be confidential, except for official purposes
32 or pursuant to Section 2.5 of the Tax Collection Suit Act,

1 and any person who divulges any such information in any
2 manner, except in accordance with a proper judicial order or
3 as otherwise provided by law, shall be guilty of a Class B
4 misdemeanor.

5 Provided, that nothing contained in this Article shall
6 prevent the Director from publishing or making available to
7 the public the names and addresses of retailers or taxpayers
8 filing returns under this Article, or from publishing or
9 making available reasonable statistics concerning the
10 operation of the tax wherein the contents of returns are
11 grouped into aggregates in such a way that the information
12 contained in any individual return shall not be disclosed.

13 And provided, that nothing contained in this Article
14 shall prevent the Director from making available to the
15 United States Government or the government of any other
16 state, or any officer or agency thereof, for exclusively
17 official purposes, information received by the Department in
18 the administration of this Article, if such other
19 governmental agency agrees to divulge requested tax
20 information to the Department.

21 The furnishing upon request of the Auditor General, or
22 his authorized agents, for official use, of returns filed and
23 information related thereto under this Article is deemed to
24 be an official purpose within the meaning of this Section.

25 The furnishing of financial information to a municipality
26 that has imposed a tax under the Simplified Municipal
27 Telecommunications Tax Act, upon request of the chief
28 executive thereof, is an official purpose within the meaning
29 of this Section, provided that the municipality agrees in
30 writing to the requirements of this Section. Information so
31 provided shall be subject to all confidentiality provisions
32 of this Section. The written agreement shall provide for
33 reciprocity, limitations on access, disclosure, and
34 procedures for requesting information.

1 The Director shall make available for public inspection
2 in the Department's principal office and for publication, at
3 cost, administrative decisions issued on or after January 1,
4 1995. These decisions are to be made available in a manner so
5 that the following taxpayer information is not disclosed:

6 (1) The names, addresses, and identification
7 numbers of the taxpayer, related entities, and employees.

8 (2) At the sole discretion of the Director, trade
9 secrets or other confidential information identified as
10 such by the taxpayer, no later than 30 days after receipt
11 of an administrative decision, by such means as the
12 Department shall provide by rule.

13 The Director shall determine the appropriate extent of
14 the deletions allowed in paragraph (2). In the event the
15 taxpayer does not submit deletions, the Director shall make
16 only the deletions specified in paragraph (1).

17 The Director shall make available for public inspection
18 and publication an administrative decision within 180 days
19 after the issuance of the administrative decision. The term
20 "administrative decision" has the same meaning as defined in
21 Section 3-101 of Article III of the Code of Civil Procedure.
22 Costs collected under this Section shall be paid into the Tax
23 Compliance and Administration Fund.

24 Nothing contained in this Act shall prevent the Director
25 from divulging information to any person pursuant to a
26 request or authorization made by the taxpayer or by an
27 authorized representative of the taxpayer.

28 (Source: P.A. 92-526, eff. 1-1-03.)

29 Section 57. The Telecommunications Infrastructure
30 Maintenance Fee Act is amended by changing Section 27.25 as
31 follows:

32 (35 ILCS 635/27.25)

1 Sec. 27.25. Confidential information; exceptions. All
2 information received by the Department from returns filed
3 under this Act, or from any investigations conducted under
4 this Act, shall be confidential, except for official purposes
5 or pursuant to Section 2.5 of the Tax Collection Suit Act,
6 and any person who divulges any such information in any
7 manner, except in accordance with a proper judicial order or
8 as otherwise provided by law, shall be guilty of a Class B
9 misdemeanor.

10 Provided, that nothing contained in this Act shall
11 prevent the Director from publishing or making available to
12 the public the names and addresses of telecommunications
13 retailers filing returns under this Act, or from publishing
14 or making available reasonable statistics concerning the
15 operation of the fees wherein the contents of returns are
16 grouped into aggregates in such a way that the information
17 contained in any individual return shall not be disclosed.

18 And provided, that nothing contained in this Act shall
19 prevent the Director from making available to the United
20 States Government or any officer or agency thereof, for
21 exclusively official purposes, information received by the
22 Department in the administration of this Act.

23 The furnishing upon request of the Auditor General, or
24 his or her authorized agents, for official use, of returns
25 filed and information related thereto under this Act is
26 deemed to be an official purpose within the meaning of this
27 Section.

28 The Director may make available to any State agency,
29 including the Illinois Supreme Court, which licenses persons
30 to engage in any occupation, information that a person
31 licensed by such agency has failed to file returns under this
32 Act or pay the fees, penalty, and interest shown therein, or
33 has failed to pay any final assessment of fees, penalty, or
34 interest due under this Act. An assessment is final when all

1 proceedings in court for review of such assessment have
2 terminated or the time for the taking thereof has expired
3 without such proceedings being instituted.

4 The Director shall make available for public inspection
5 in the Department's principal office and for publication, at
6 cost, administrative decisions issued on or after January 1,
7 1998. These decisions are to be made available in a manner
8 so that the following taxpayer information is not disclosed:

9 (1) The names, addresses, and identification
10 numbers of the taxpayer, related entities, and employees.

11 (2) At the sole discretion of the Director, trade
12 secrets or other confidential information identified as
13 such by the taxpayer, no later than 30 days after receipt
14 of an administrative decision, by such means as the
15 Department shall provide by rule.

16 The Director shall determine the appropriate extent of
17 the deletions allowed in paragraph (2). In the event the
18 taxpayer does not submit deletions, the Director shall make
19 only the deletions specified in paragraph (1).

20 The Director shall make available for public inspection
21 and publication an administrative decision within 180 days
22 after the issuance of the administrative decision. The term
23 "administrative decision" has the same meaning as defined in
24 Section 3-101 of Article III of the Code of Civil Procedure.
25 Costs collected under this Section shall be paid into the Tax
26 Compliance and Administration Fund.

27 (Source: P.A. 90-562, eff. 12-16-97.)

28 Section 60. The Tax Collection Suit Act is amended by
29 adding Section 2.5 as follows:

30 (35 ILCS 705/2.5 new)

31 Sec. 2.5. Collection efforts of the Department. In
32 addition to any methods to collect delinquent taxes that are

1 authorized by the Illinois Income Tax Act, the Department may
2 contract with private collection entities, make public any
3 personal information gathered by the Department, or implement
4 other methods of collection deemed necessary by the
5 Department.

6 Before personal information is made public, the
7 Department shall give a 30-day written notice to the
8 delinquent party. If the delinquent party pays the
9 delinquency or makes arrangements with the Department to pay
10 the delinquency, then the Department shall keep the personal
11 information confidential.

12 Section 99. Effective date. This Act takes effect
13 January 1, 2004.